

that these teachings of Moslehi disclose the claimed formation of the field oxidation film.

Applicants respectfully disagree.

In Moslehi's manufacturing method, the field insulating region 42, which the Examiner equates to the claimed field oxidation film, is first formed at the step shown in FIG. 2 of Moslehi.

Then, the etch-stop layer 52, which the Examiner equate to the claimed oxidation protection film, is formed at the step shown in FIG. 3 of Moslehi. Thus, Moslehi's etch-stop layer 52 cannot be used as a mask for forming the field insulating region 42 as claimed because the field insulating region 42 has been already formed when the etch-stop layer 52 is formed.

Accordingly, Moslehi does not teach or suggest the claimed forming of a field oxidation film and a second gate oxide film through selective oxidation by using the oxidation protection film as a mask.

Furthermore, claim 6 states that the oxidation protection film is formed on the first silicon layer, the field oxidation film and the second gate oxide film are formed using the oxidation protection film as a mask, and the second silicon layer is formed to cover the field oxidation film and the second gate oxide film. This means that the first silicon layer, the field oxidation and second gate oxide films and the second silicon layer are formed in this order. The claimed order of the film and layer formation improves the flatness of an interlayer oxide film on which wiring is formed. See, for example, page 8, line 25 - page 9, line 8, of the specification.

Moslehi teaches that the field oxidation film 42 is formed before the formation of any of Moslehi's silicon layers 50 and 54. See, for example, FIGS. 2 and 3 of Moslehi. Likewise, Araki teaches field oxidation film 82 is formed before the formation of Araki's silicon layers 104 and 107. See, for example, FIGS. 2 and 8 of Araki. Thus, Moslehi and Araki together do not teach or suggest the claimed order of forming the first silicon layer, the field oxidation and second gate oxide films and the second silicon layer.

Claim 7 recites the formation of the field oxidation film and the second gate oxide film and the order of forming the first silicon layer, the field oxidation and second gate oxide films and the second silicon layer in a manner substantially the same as claim 6.

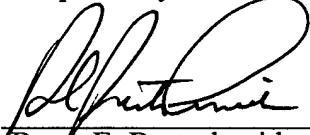
The rejection of claims 6-11 under 35 USC 103(a) over Moslehi and Araki should be withdrawn because Moslehi and Araki together do not teach or suggest the claimed invention as a whole.

In the event that the transmittal letter is separated from this document and the Patent and Trademark Office determines that an extension and/or other relief is required, applicants petition for any required relief including extensions of time and authorize the Commissioner to charge the cost of such petitions and/or other fees due in connection with the filing of this document to **Deposit Account No. 03-1952**, referencing Docket No. **492322001810**.

Respectfully submitted,

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